

Minutes of the Town Council sitting as the Tax Assessment Board of Appeals at a meeting held March 27th, AD 2012 at 7:00 o'clock PM in the Town Council Chambers, Town Hall, 40 Commons, Little Compton, RI. Members present: Charles N. Appleton, Jr., Fred M. Bodington, III; Paul J. Golembeske and Gary S. Mataronas. Absent: Robert L. Mushen.

Also in attendance: Anthony DeSisto, Esq. representing the Town Council, Vernon L. Gorton, Jr., Esq. representing the Board of Tax Assessors, Robert Goff and Leonard Duckworth Assessors, Denise Cosgrove office clerk of the Board of Assessors; David Lough, Esq. representing Gurdon and Kathy Wattles the appellants who were also in attendance. Mark Bates an appraiser was present to give testimony on behalf of the Wattles.

Property located at: 16P Mullin Hill Road, Little Compton, RI

Assessor's Plat 47, Lot 4

Owners: Gurdon and Kathy Wattles

Councilor Golembeske called the meeting to order and turned the proceedings over to Anthony DeSisto. Attorney DeSisto noted that this hearing was to allow the appellant to prove to the Board that the Town Tax Assessors have erred in their calculation of the assessment of the property owners' real estate. The hearing will be conducted in the following order: Assessor's to state their case, the appellant to dispute the Town's reasoning and the Board of Appeals to render a decision. The burden is on the appellant to prove the

Town has erred in its calculation of the assessment.

Vernon Gorton, Esq. assisted the Assessor's with their review of the steps taken to assess the Wattles property. A review of neighborhood factors, condition factors and other variations that would effect the assessment occurred. A cost factor approach is used during assessments. The Assessor's handed out a copy of their presentation as well as a print out of the "output cost calculations from Vision Appraisal"

It was clarified that the Marshall and Swift Catalog is used by Vision Appraisal and the Tax Assessor's for comparison data.

David Lough, Esq. and Mark Bates reviewed the analysis conducted by Mr. Bates of the Wattles subject property. Mr. Bates informed the board that his appraisal was done without the use of the Farm, Forest and Open Space credit applied. He also assumed certain factors such as the 12 ft. right-of-way for the access and that in his opinion the property could not be further subdivided due to limitations. Quite a disparity in assessments shows between the appellant and the town. Mr. Bates stated that his analysis is an individual approach vs. the mass appraisal approach which is conducted for town assessments.

Mr. Bates does not believe this property is an intrical part of Pequaw-Honk (a residential area), but rather more of the Mullin Hill

area. He believes this neighborhood factor causes some of the disparity. It was noted that a title search was not conducted by Mr. Bates, although Attorney Hough stated that he has had the title researched.

Both the appellant and the town stated that they used a replacement cost factor rather than reproduction which could have resulted in a higher appraisal. Some Councilors inquired about what could potentially be done in the future for easements and/or subdivisions, but they were instructed to consider only what exists at the 12/31/2010 date of assessment.

Attorney Lough asked for a third party appraisal to be conducted on this property to be used for a re-assessment of the property.

Attorney DeSisto asked what value of an abatement the appellant was seeking.

It was mentioned by Attorney Lought that Scott Robideau has conducted a wetlands survey of the property, he believed it has been submitted to RI Dept. of Environmental Management, but was not available in final form for this setting. An exchange of difference of opinion occurred with Attorney DeSisto asking that they just agree that they disagree on this matter. Their points have been made.

For the record the assessment/analysis by Mr. Bates reflects a value

of \$1.8 mil vs. an assessment of \$3.3 mil prior to applying the Farm, Forest and Open Space factor.

Attorney DeSisto stated that excellent presentations were given by both sides, but see's an issue with the appellant's assumption of a single use. The board was given the following guidance as to their options for the standard review, first to deny; second to approve the appeal and render an abatement at a future date; third to adopt a separate value; fourth to hire an appraiser to conduct a third party appraisal and consider that at a later date.

After brief consideration the following was voted:

A motion was made by Councilor Golembeske, receiving a second by Councilor Bodington, voting in favor (Appleton, Bodington, Golembeske, Mataronas): To deny an appeal of the Tax Assessor's assessment of Plat 47, Lot 4 owned by Gurden Wattles et al based on failure to provide sufficient evidence to meet the burden of proof.

A motion was made by Councilor Mataronas, receiving a second by Councilor Bodington, voting in favor (Appleton, Bodington, Golembeske, Mataronas):

To adjourn at 8:34 PM.

Town Clerk